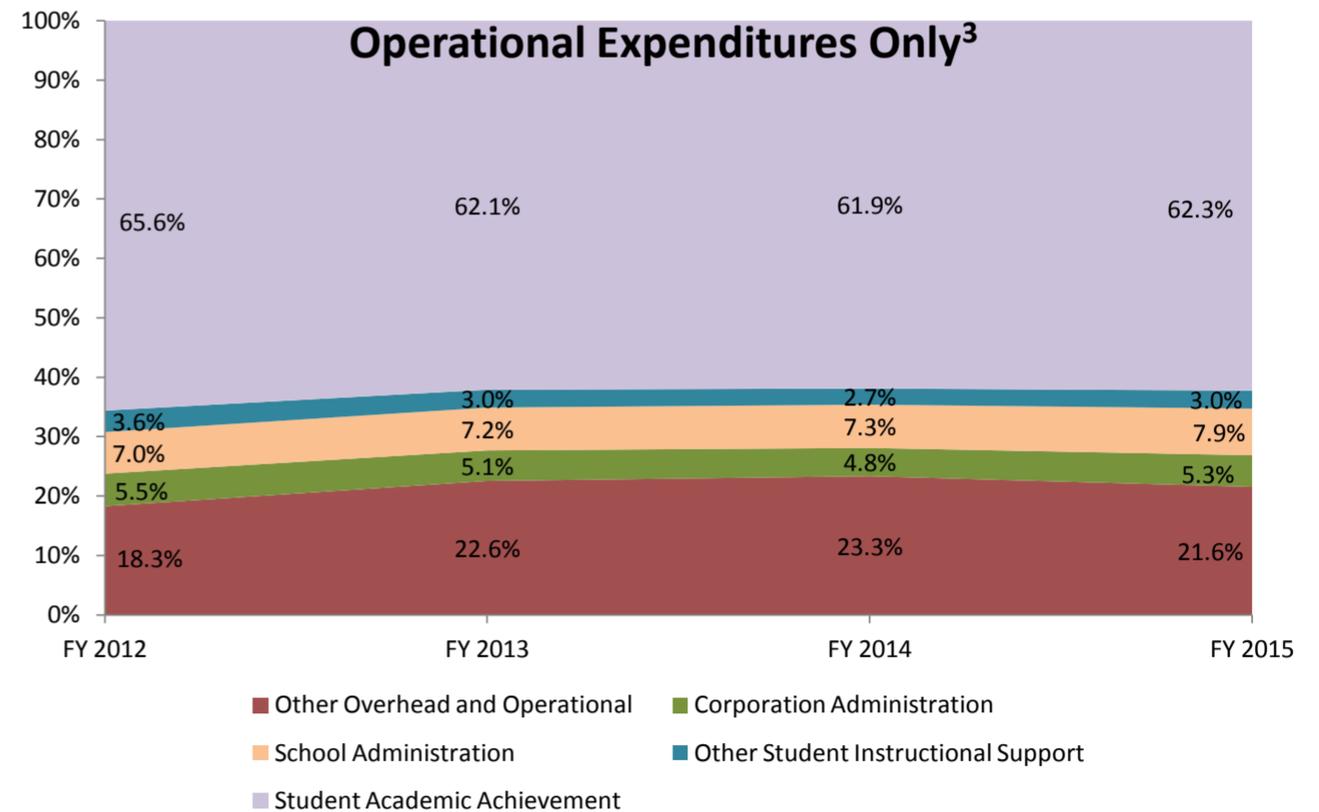
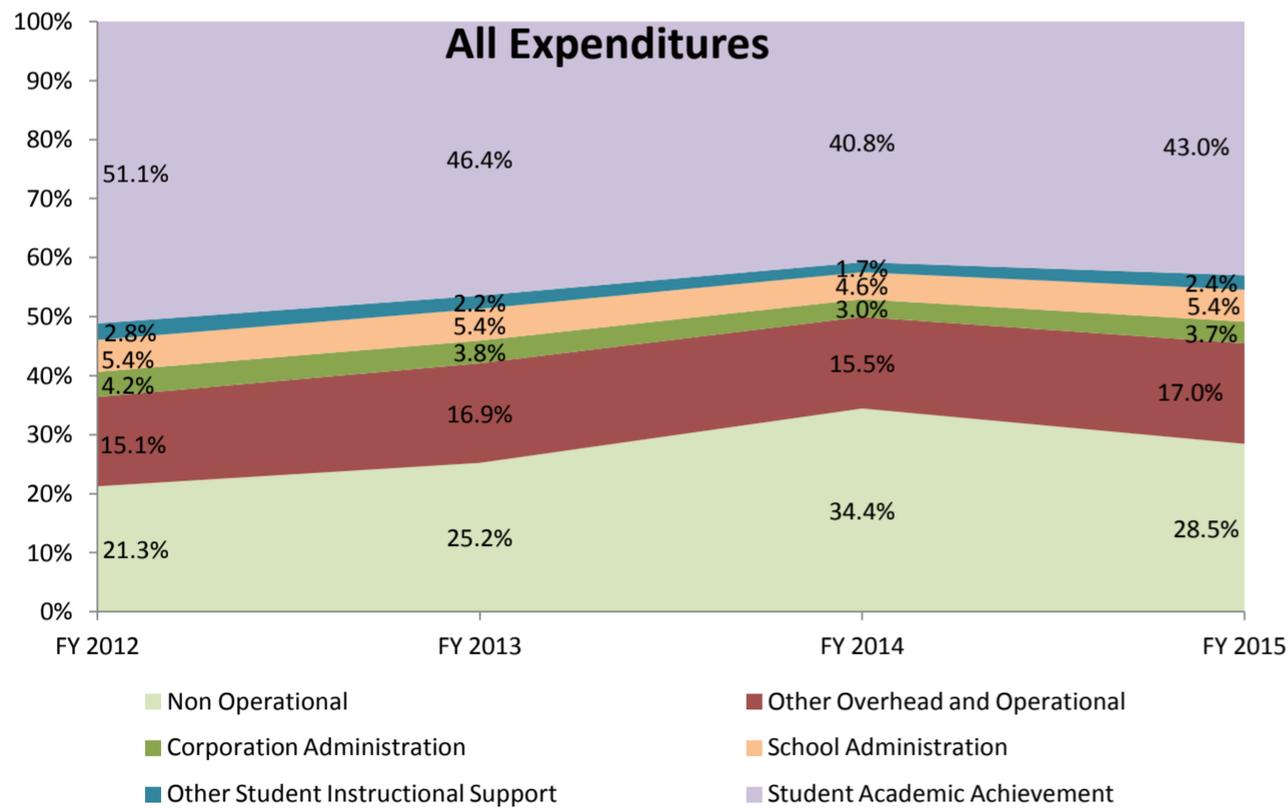


School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,764,455	51.4%	\$4,037,549	49.2%	\$4,151,810	51.1%	\$3,617,000	46.4%	\$3,878,484	40.8%	\$3,436,958	43.0%
Student Instructional Support	\$559,646	7.6%	\$684,884	8.4%	\$667,075	8.2%	\$594,251	7.6%	\$597,016	6.3%	\$628,605	7.9%
Total	\$4,324,101	59.1%	\$4,722,434	57.6%	\$4,818,886	59.4%	\$4,211,252	54.1%	\$4,475,500	47.1%	\$4,065,563	50.9%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,334,043	18.2%	\$1,689,666	20.6%	\$1,573,220	19.4%	\$1,612,909	20.7%	\$1,761,095	18.5%	\$1,653,713	20.7%
Non Operational	\$1,663,118	22.7%	\$1,788,922	21.8%	\$1,725,309	21.3%	\$1,964,785	25.2%	\$3,275,147	34.4%	\$2,274,235	28.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$2,997,160	40.9%	\$3,478,588	42.4%	\$3,298,530	40.6%	\$3,577,693	45.9%	\$5,036,242	52.9%	\$3,927,948	49.1%

Grand Total	\$7,321,261	\$8,201,022	\$8,117,415	\$7,788,945	\$9,511,741	\$7,993,511
--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11025	Regular Programs	Non Special Education Preschool	\$0	\$0	\$264	\$532	NA	NA	101.5%
11050	Regular Programs	Full Day Kindergarten	\$0	\$49,862	\$112,537	\$147,890	NA	196.6%	31.4%
11100	Regular Programs	Elementary	\$1,143,018	\$1,449,627	\$1,473,785	\$1,113,937	-2.5%	-23.2%	-24.4%
11200	Regular Programs	Middle/Junior High	\$150,681	\$0	\$0	\$0	NA	NA	NA
11300	Regular Programs	High School	\$741,837	\$1,178,321	\$1,091,157	\$989,299	33.4%	-16.0%	-9.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$15,240	\$12,112	\$51,915	NA	240.6%	328.6%
11410	Regular Programs	Vocational Education - Agriculture A	\$53,793	\$72,599	\$49,395	\$45,416	-15.6%	-37.4%	-8.1%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$45,793	\$66,270	\$38,791	\$42,586	-7.0%	-35.7%	9.8%
11470	Regular Programs	Vocational Education - Business Education	\$54,703	\$60,198	\$36,226	\$42,779	-21.8%	-28.9%	18.1%
11490	Regular Programs	Vocational Education - Industrial Education B	\$34,133	\$76,942	\$39,357	\$44,977	31.8%	-41.5%	14.3%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$5,792	\$36,324	\$25,313	\$24,138	316.8%	-33.5%	-4.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$60,300	\$47,738	\$51,636	\$53,113	-11.9%	11.3%	2.9%
12610	Special Programs	Learning Disability	\$398,762	\$558,538	\$452,086	\$438,900	10.1%	-21.4%	-2.9%
12810	Special Programs	Special Education Preschool	\$0	\$0	\$90,724	\$101,102	NA	NA	11.4%
12900	Special Programs	Other Special Programs	\$0	\$0	\$2,180	\$0	NA	NA	NA
14100	Summer School Programs	Elementary	\$3,345	\$965	\$219	\$3,743	11.9%	287.9%	1607.7%
14300	Summer School Programs	High School	\$9,145	\$14,309	\$16,403	\$1,822	-80.1%	-87.3%	-88.9%
16100	Remediation	Remediation Testing	\$16,613	\$23,460	\$7,896	\$3,534	-78.7%	-84.9%	-55.2%
17100	Pay. to Other Gov. Units in State	Transfer Tuition	\$0	\$5	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$19,261	\$11,583	\$15,973	\$16,748	-13.0%	44.6%	4.9%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$53,810	\$64,471	\$18,029	\$17,688	-67.1%	-72.6%	-1.9%
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$62,682	\$0	NA	NA	NA
17900	Pay. to Other Gov. Units in State	Other	\$28	\$0	\$2,270	\$1,300	4611.9%	NA	-42.7%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$250	\$0	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$13,904	\$32,318	\$15,463	\$20,196	45.3%	-37.5%	30.6%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$240	\$0	\$0	\$2,750	1045.8%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$72,370	\$112,751	\$70,542	\$28,282	-60.9%	-74.9%	-59.9%
22230	Instruction	Library/Media Services - Audiovisual	\$1,831	\$1,662	\$0	\$0	NA	NA	NA
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$0	\$0	\$68,053	\$1,712	NA	NA	-97.5%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$41,158	\$0	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$71,199	\$57,945	\$90,318	\$97,064	36.3%	67.5%	7.5%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$955	\$2,571	\$2,772	NA	190.2%	7.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$82,078	\$64,309	\$32,502	\$142,763	73.9%	122.0%	339.2%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$175,559	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,208,444	\$4,037,549	\$3,878,484	\$3,436,958	7.1%	-14.9%	-11.4%
Student Instructional Support									
21220	Students	Guidance Services - Counseling Services	\$148,081	\$225,779	\$119,439	\$121,411	-18.0%	-46.2%	1.7%
21240	Students	Guidance Services - Information Services	\$3,623	\$2,433	\$1,146	\$1,319	-63.6%	-45.8%	15.0%
21340	Students	Health Services - Nurse Services	\$30,271	\$47,122	\$41,439	\$42,419	40.1%	-10.0%	2.4%
21990	Students	Other Support Services Students - Other Student Services	\$1,033	\$3,851	\$0	\$29,968	2800.4%	678.3%	NA
24100	School Administration	Office of The Principal	\$259,908	\$405,701	\$434,992	\$431,010	65.8%	6.2%	-0.9%
24900	School Administration	Other Support Services - School Admin.	\$0	\$0	\$0	\$2,479	NA	NA	NA
Student Instructional Support Total			\$442,916	\$684,884	\$597,016	\$628,605	41.9%	-8.2%	5.3%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$31,002	\$67,997	\$62,448	\$83,926	170.7%	23.4%	34.4%
23150	General Administration	Board of Education - Legal Services	\$5,000	\$5,000	\$7,500	\$5,000	0.0%	0.0%	-33.3%
23160	General Administration	Board of Education - Promotion Expenses	\$1,291	\$4,179	\$918	\$3,338	158.5%	-20.1%	263.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$2,585	\$1,115	\$2,402	\$2,407	-6.9%	115.9%	0.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,751	\$186,049	\$184,801	\$171,114	36.1%	-8.0%	-7.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$6,500	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
25110 Central Services Fiscal Services - Office of The Business Manager	\$17,011	\$0	\$0	\$0	NA	NA	NA
25150 Central Services Fiscal Services - Payroll Services	\$10,844	\$13,752	\$6,928	\$562	-94.8%	-95.9%	-91.9%
25160 Central Services Fiscal Services - Financial Accounting	\$0	\$0	\$0	\$0	NA	NA	NA
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$749	\$1,095	\$715	\$1,216	62.4%	11.1%	70.0%
25193 Central Services Fiscal Services - Other - Printed Forms	\$720	\$0	\$0	\$0	NA	NA	NA
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$222	\$312	NA	NA	40.9%
25600 Central Services Public Information Services	\$438	\$473	\$0	\$0	NA	NA	NA
25750 Central Services Personnel Services - Health Services	\$1,647	\$1,157	\$1,375	\$1,424	-13.5%	23.1%	3.6%
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$16,637	\$23,981	NA	NA	44.1%
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$0	\$0	\$9	\$14	NA	NA	58.8%
25950 Central Services Other Supp. Serv. Cent. Serv. - Other Assessments	\$358	\$657	\$74	\$366	2.2%	-44.3%	392.0%
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$389,804	\$496,699	\$474,488	\$484,100	24.2%	-2.5%	2.0%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$1,880	\$2,839	\$3,161	\$102	-94.6%	-96.4%	-96.8%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$24,646	\$102,570	\$45,101	\$32,268	30.9%	-68.5%	-28.5%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$744	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$865	\$6,878	\$126	\$118	-86.4%	-98.3%	-6.6%
26700 Oper. & Maint. of Plant Serv. Insurance	\$41,883	\$31,690	\$295,039	\$80,139	91.3%	152.9%	-72.8%
27010 Student Transportation Service Area Direction	\$3,459	\$3,565	\$3,069	\$34,979	911.4%	881.1%	1039.6%
27100 Student Transportation Vehicle Operation	\$95,083	\$119,914	\$106,652	\$128,594	35.2%	7.2%	20.6%
27300 Student Transportation Vehicle Servicing and Maintenance	\$116,409	\$192,768	\$115,254	\$87,846	-24.5%	-54.4%	-23.8%
27400 Student Transportation Purchase of School Buses	\$72,000	\$160,525	\$81,057	\$168,760	134.4%	5.1%	108.2%
27500 Student Transportation Insurance on Buses	\$11,660	\$8,816	\$11,589	\$6,078	-47.9%	-31.1%	-47.6%
27700 Student Transportation Contracted Transportation Services	\$5,247	\$4,214	\$34,497	\$35,148	569.9%	734.1%	1.9%
27910 Student Transportation Bus Driver Training	\$0	\$0	\$0	\$99	NA	NA	NA
31100 Food Services Operations Service Area Direction	\$2,198	\$1,906	\$0	\$0	NA	NA	NA
31200 Food Services Operations Food Preparation and Dispensing	\$244,273	\$275,809	\$306,616	\$301,448	23.4%	9.3%	-1.7%
31900 Food Services Operations Other Food Services	\$13	\$0	\$417	\$373	2770.1%	NA	-10.4%
Overhead and Operational Total	\$1,214,059	\$1,689,666	\$1,761,095	\$1,653,713	36.2%	-2.1%	-6.1%
Non Operational							
33100 Community Service Operations Direction of Community Services	\$20	\$416	\$0	\$0	NA	NA	NA
33400 Category not Specified Athletic Coaches	\$115,290	\$122,517	\$108,730	\$110,206	-4.4%	-10.0%	1.4%
33990 Other Community Services Other	\$0	\$0	\$7,400	\$5,400	NA	NA	-27.0%
41000 Category not Specified Land Acquisition and Development	\$0	\$141,193	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$18,595	\$26,711	\$110,686	\$85,878	361.8%	221.5%	-22.4%
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$50,930	\$68,689	\$1,488,003	\$333,525	554.9%	385.6%	-77.6%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$202,423	\$202,423	\$0	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$0	\$3,250	\$34	\$2,438	NA	-25.0%	7020.6%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$31,360	\$30,749	\$28,880	\$28,248	-9.9%	-8.1%	-2.2%
46000 Category not Specified Purchase of Moveable Equipment	\$2,707	\$863	\$1,345	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$62,725	\$133,454	\$188,336	\$169,628	170.4%	27.1%	-9.9%
49000 Category not Specified Other Facilities Acq. and Construction	\$44,946	\$0	\$75,677	\$130,472	190.3%	NA	72.4%
51100 Principal on Debt Bonds	\$30,000	\$30,000	\$20,000	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$10,170	\$7,640	\$460	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$29,276	\$49,968	\$39,532	(\$39,532)	-235.0%	-179.1%	-200.0%
53100 Lease Rental Buildings-Principal	\$971,000	\$969,049	\$1,186,000	\$1,406,480	44.8%	45.1%	18.6%
53200 Lease Rental Equipment-Principal	\$57,549	\$0	\$0	\$0	NA	NA	NA
53250 Lease Rental Equipment-Interest	\$1,839	\$0	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$16,198	\$39,845	NA	NA	146.0%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$2,865	\$647	NA	NA	-77.4%
60700 Category not Specified Scholarships	\$2,000	\$2,000	\$1,000	\$1,000	-50.0%	-50.0%	0.0%
Non Operational Total	\$1,630,829	\$1,788,922	\$3,275,147	\$2,274,235	39.5%	27.1%	-30.6%

School Corporation Expenditures by Account
Biannual Financial Report Data
Frontier School Corporation (8525)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Prorated by Fund									
26491 NA	PERF - Academic Achievement	\$18,333	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Instructional Support	\$3,412	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Overhead and Operational	\$6,000	\$0	\$0	\$0	NA	NA	NA	
26491 NA	PERF - Non Operational	\$1,042	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Academic Achievement	\$192,115	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Instructional Support	\$38,753	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Overhead and Operational	\$43,154	\$0	\$0	\$0	NA	NA	NA	
26492 NA	Social Security - Non Operational	\$10,723	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Academic Achievement	\$12,540	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Instructional Support	\$2,667	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Overhead and Operational	\$2,610	\$0	\$0	\$0	NA	NA	NA	
26493 NA	Workman's Compensation - Non Operational	\$664	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Academic Achievement	\$289,315	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Instructional Support	\$62,250	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Overhead and Operational	\$57,854	\$0	\$0	\$0	NA	NA	NA	
26494 NA	Group Insurance - Non Operational	\$17,228	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Academic Achievement	\$201	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Instructional Support	\$43	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Overhead and Operational	\$1,006	\$0	\$0	\$0	NA	NA	NA	
26496 NA	Unemployment Compensation - Non Operational	\$11	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Academic Achievement	\$43,506	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Instructional Support	\$9,605	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Overhead and Operational	\$9,360	\$0	\$0	\$0	NA	NA	NA	
26498 NA	Severance / Early Retirement Pay - Non Operational	\$2,621	\$0	\$0	\$0	NA	NA	NA	
Prorated by Fund Total		\$825,014	\$0	\$0	\$0	NA	NA	NA	